

Franchise Tax Board

NO ANALYSIS REQUIRED

Author: John Campbell Analyst: Gloria McConnell Bill Number: AB 2306Related Bills: AB 531 2001/02 Telephone: 845-4336 Introduced Date: 02/21/02Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Legislative Intent to Allow the Use of Federal Taxable Income to Calculate California Taxable Amount

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in approved position of _____.
See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

This bill would declare the Legislature's intent to enact legislation that would allow taxpayers to use their federal taxable income amounts to calculate their California personal income tax amounts.

Because this bill merely expresses legislative intent, this bill would not impact the department's programs and operations or state income tax revenue.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

Gloria McConnell

03/21/02